

EXHIBIT F

(Part 4 of 5)

BUTZEL LONG
ATTORNEYS AND COUNSELORS

Tax I.D. No 38-2384883

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Detroit, Michigan 48226
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butzel.com

June 28, 2007

To: David Sherbin, Esq., Delphi Corp.
Mr. John D. Sheehan., Delphi Corp.
Ms. Michele M. Piscitelli, Delphi Corp.
John Wm. Butler, Jr., Esq., Skadden, Arps, Slate, Meagher & Flom, LLP
Alicia M. Leonhard, Esq., Office of the United States Trustee
Robert J. Rosenberg, Esq., Latham & Watkins, LLP
Marissa Wesely, Esq., Simpson Thacher & Bartlett, LLP
Donald Bernstein, Esq., Davis Polk & Wardell
Ms. Valeria Venable, GE Plastics, Americas

**Summary of Total Billable Hours by Category
for the Period May 1, 2007 through May 31, 2007**

<u>Matter Description</u>	<u>Hours</u>	<u>Amount</u>
Business Operations	234.70	\$75,188.60
Employee Benefits/Pensions	41.90	10,101.50
Fee/Employment Applications	.30	99.00
Litigation	619.10	114,031.15
Totals:	<u>896.00</u>	<u>\$199,420.25</u>

**Summary of Disbursements
for the Period May 1, 2007 through May 31, 2007**

<u>Disbursement</u>	<u>Amount</u>
Copies	\$782.80
Digital Reproduction	\$346.60
Special Postal Charges	\$22.88
Telephone Charges	\$192.97
Local Telecopy Charges	\$.20
CD Duplication	\$5.00
Filing Fees	\$235.00
Express Delivery	\$81.38
Motion Fee	\$270.00
Delivery – Car Messenger	\$67.26
Travel Expenses	\$491.67
Totals:	<u>\$2,495.76</u>

**Summary of Total Billable Hours by Attorneys and Paraprofessionals
for the Period May 1, 2007 through May 31, 2007**

<u>Name</u>	<u>Position</u>	<u>Admitted</u>	<u>Rate</u>	<u>Hours</u>	<u>Totals</u>
Attorneys					
Edward M. Kronk	Shareholder	1971	\$331.50	15.00	\$4,972.50
James E. Wynne	Shareholder	1975	\$304.00	7.30	\$2,219.20
Thomas B. Radom	Shareholder	1974	\$330.00	78.50	\$25,905.00
Matthew Wilkins	Shareholder	1983	\$330.00	135.10	\$44,583.00
Carl Rashid, Jr.	Shareholder	1974	\$330.00	3.00	\$990.00
Daniel N. Sharkey	Shareholder	1995	\$274.50	1.20	\$329.40
Michael F. Golab	Shareholder	1980	\$268.00	.40	\$107.20
David B. Braun	Shareholder	1993	\$248.00	2.40	\$595.20
Daniel N. Sharkey	Shareholder	1995	\$244.00	1.20	\$292.80
Daniel J. Dulworth	Shareholder	1988	\$244.00	12.90	\$3,147.60

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Herbert C. Donovan	Shareholder	1991	\$234.00	208.70	\$48,835.80
Susan L. Johnson	Sr. Attorney	1984	\$236.00	8.60	\$2,029.60
Charlotte A. Garry	Associate	1998	\$255.00	31.30	\$7,981.50
Taylor, Maureen T.	Shareholder	1997	\$220.00	3.10	\$682.00
Charlotte A. Garry	Associate	1998	\$200.00	10.60	\$2,120.00
Lori A. Burke	Associate	2002	\$172.00	1.20	\$206.40
Eric M. Mathis	Associate	2003	\$172.00	12.30	\$2,115.60
Matthew H. Letzmann	Associate	2003	\$161.50	236.70	\$38,227.05
Brent W. Warner	Associate	2004	\$157.26	.50	\$78.63
Michael T. Brennan	Associate	2006	\$140.27	.60	\$84.16
Benjamin Steffans	Associate	2006	\$132.00	10.10	\$1,333.20
Benjamin Steffans	Associate	2006	\$131.76	1.40	\$184.46

Paralegals

Laura Clark	Paralegal	\$119.00	47.90	\$5,700.10
Leonor Hendricksen	Paralegal	\$104.00	1.30	\$135.20
Richards, Alexis	Paralegal	\$108.00	34.60	\$3,736.80
Carole C. McKay	Paralegal	\$100.00	.30	\$30.00
Denise E. Gau	Paralegal	\$96.00	.50	\$48.00
Schoening, Kimberly	Paralegal	\$94.50	27.30	\$2,579.85
Schoening, Kimberly	Paralegal	\$85.00	\$2.00	\$170.00

Grand Total:		<u>896.00</u>		<u>\$199,420.25</u>
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DELPHI AUTOMOTIVE SYSTEMS
ACCOUNT NUMBER: 000115900
INVOICE NO.: 8344203

June 12, 2007

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: MERIDIAN INDUSTRIES

000115900-0026

DATE	INIT	DESCRIPTION	TASK	HOURS
05/29/07	TBR	Telephone conference with S. Corcoran regarding preference action.	03	.20
05/29/07	TBR	E-mail to K. Keller regarding preference action.	03	.20
05/30/07	TBR	Telephone conference and e-mail with N. Cohen regarding preference actions.	03	.40
05/30/07	TBR	E-mails to S. Corcoran regarding extension to answer.	03	.30

TOTAL BILLABLE HOURS 1.10

TOTAL FEES 363.00

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Matter Total 363.00

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[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: EMPLOYMENT SECONDMENT

000115900-0078

DATE	INIT	DESCRIPTION	TASK	HOURS
05/01/07	C_G	Attention to Layton investigation including phone calls to Jodi Gushen, review of information from Jodi Gushen, and starting to draft position statement.	06	3.80
05/01/07	C_G	Finalized and filed Martin position statement.	06	4.00
05/04/07	C_G	Conference call with the Investigator on the Richardson case regarding conciliation.	06	.20
05/09/07	C_G	Drafted and finalized responses to Third Request for Additional Information on the Randall Charge; sent Responses to Third Request for Additional Information to the Investigator.	06	1.80
05/09/07	C_G	Drafted Position Statement on the Layton Charge.	06	3.80
05/10/07	C_G	Finalized Layton position statement; drafted and finalized Responses to Interrogatories; E-mailed both documents to Jeff Peterson for his review.	06	2.20
05/11/07	C_G	Receipt of e-mails from Jodi Gushen and Jeff Peterson on the Layton Charge; requested more information per Jeff Peterson's suggestion from plant regarding discharge.	06	.20

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05/14/07	C_G	Finalized Layton position statement for filing; finalized Responses to Interrogatories for filing; prepared exhibits for filing; drafted enclosure letter; filed position statement and Responses to Interrogatories.	06	2.40
05/18/07	C_G	Calls to the Art Huber on the Layton Charge regarding the Investigator's request for additional information; call to the Investigator on the Layton Charge with answers to her request for additional information; drafted written response to request for additional information.	06	1.70
05/18/07	C_G	Call from Investigator on the Randall charge requesting additional information for the fourth time; discussion with investigator regarding the voluminous information already provided; received guarantee from the investigator that this was her last request; call and e-mail to Doug Sebastian regarding necessary additional information; started drafting Response to Fourth Request for Additional Information.	06	1.80
05/22/07	C_G	E-mailed and mailed Jeff Peterson regarding dismissal of the Martin Charge.	06	.20
05/22/07	C_G	Started gathering information for Investigator's Fourth Request for Additional Information on the Randall Charge.	06	.80
05/24/07	C_G	Attention to Fourth Request for Additional Information on the Randall Charge; e-mails and calls to Doug Sebastian and Jennifer McKenzie.	06	7.00
05/30/07	C_G	Call and e-mail to Jennifer McKenzie regarding necessary additional information; receipt of information from Jennifer McKenzie; drafted Response to Fourth Request for Additional Information on the Randall Charge.	06	1.40

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TOTAL BILLABLE HOURS	31.30
TOTAL FEES	7981.50

DISBURSEMENTS:

Copies	33.70
Special Postal Charges	5.69

	39.39

TOTAL FEES	7981.50
TOTAL DISBURSEMENTS	39.39

Matter Total	8020.89
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[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: TUBE TECH

000115900-0093

DATE	INIT	DESCRIPTION	TASK	HOURS
05/21/07	MEW	Conference with T. Monahan and Nicole Boland, and assessment of BML payment issue.	03	.40
05/21/07	MEW	Correspondence from Nicole Boland regarding BML issues (including position email from BML counsel).	03	.30
05/22/07	MEW	Review correspondence between Delphi--Tube Tech and BBK regarding sums due BML.	03	.60
05/22/07	MEW	Conference with BML counsel regarding BML claims.	03	.40
05/23/07	MEW	Review background of issue with unpaid supplier and discuss with T. Monahan and Nicole Boland.	03	1.30
05/23/07	MEW	Analysis of BML position regarding Delphi liability for unpaid sum owed BML.	03	.60
05/23/07	MEW	Conference with BML counsel regarding matter background, Delphi position.	03	.30
05/23/07	MEW	Review BML correspondence regarding documents supporting its position.	03	.20

TOTAL BILLABLE HOURS 4.10

TOTAL FEES 1353.00

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TOTAL FEES 1353.00

Matter Total 1353.00
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[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: POST BANKRUPTCY GENERAL

000115900-0100

DATE	INIT DESCRIPTION	TASK	HOURS
05/23/07	TBR Prepared Monthly Fee Statement.	07	.30

TOTAL BILLABLE HOURS 0.30

TOTAL FEES 99.00

9

TOTAL FEES 99.00

Matter Total 99.00

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June 12, 2007

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: MPC

000115900-0107

DATE	INIT DESCRIPTION	TASK	HOURS
05/24/07	TBR Telephone conference with C. Carson regarding escrow.	03	.30

TOTAL BILLABLE HOURS 0.30

TOTAL FEES 99.00

TOTAL FEES 99.00

Matter Total 99.00

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June 12, 2007

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: DELPHI CORPORATION VS. SEGWAY, INC. 000115900-0112

DATE	INIT	DESCRIPTION	TASK	HOURS
05/03/07	D D	Conference with Ben Steffans.	10	.30
05/03/07	D D	E-mails to and from Jim Derian regarding Complaint and distinction between quantum meruit and unjust enrichment.	10	.60
05/03/07	D D	Review and analysis of file for documents related to Segway's failure to pay in full amounts in individual purchase orders.	10	1.40
05/03/07	D D	Further revisions to Complaint.	10	1.70
05/04/07	D D	Review and revise Complaint.	10	1.20
05/04/07	D D	Revise, draft, and mail letter to Segway General Counsel.	10	.60
05/04/07	D D	Telephone conference with Jim Derian regarding strategy.	10	.30
05/04/07	D D	Various e-mail from and to Jim Derian regarding Complaint.	10	.60
05/08/07	D D	Various e-mail to and from Jim Derian regarding finalizing and service of Complaint.	10	.60
05/08/07	D D	Revise Complaint and demand letter and arrange for service on Segway General Counsel.	10	.80

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05/16/07	D D	Email to Jim Derian regarding email from Segway General Counsel.	10	.20
05/16/07	D D	Receipt and review of e-mail with attachments from Segway General Counsel.	10	.30
05/17/07	D D	Review and analysis of CU and UI Build-Out Agreement between Segway and Delphi.	10	.40
05/17/07	D D	Telephone conference with Jim Derian regarding CU and UI Build-out Agreement between Segway and Delphi.	10	.20
05/21/07	D D	E-mail to Jim Derian regarding Segway's response to demand letter.	10	.30
05/22/07	D D	Telephone conference with Jim Derian regarding applicability of release language in Control Unit Board Agreement to claims for battery program.	10	.30
05/22/07	D D	Conference with Associate regarding legal research regarding applicability of release provisions under Michigan law.	10	.20
05/22/07	BS	Review CU Buildout Agreement focusing on possible impact of waiver / release clause.	10	.90
05/22/07	BS	Research waiver / release clauses.	10	6.40
05/22/07	BS	Read and analyzed two most relevant cases on operation of waiver clause beyond the contract in which it is found.	10	1.70
05/22/07	BS	Draft email to D. Dulworth discussing results of research re: operation of waiver / release clause beyond the contract in which it is found.	10	1.10
05/23/07	D D	Review and analysis of memo and case law from Ben Steffans regarding applicability of waiver and release in Delphi Control Unit Agreement with Segway to the lithium ion battery program.	10	.60

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05/24/07	D D	Conference with Ben Steffans regarding applicability of release in CU Build Out Agreement to battery claims.	10	.20
05/24/07	D D	Prepare e-mail to Jim Derian regarding applicability if release in CU Build-out Agreement to battery claims.	10	.30
05/25/07	CCM	Obtain the name and address of the resident agent for Segway, Inc., a Delaware corporation.	10	.30
05/25/07	D D	E-mail from and to Jim Derian regarding applicability of release language in CU Build Out Agreement and filing of Complaint.	10	.30
05/25/07	D D	Work on preparation of Summons and Complaint for filing with the Court and service on Segway.	10	.70
05/25/07	D D	Review and analysis of file for purchase orders to attach as exhibit to Complaint.	10	.50
05/29/07	D D	Arrange for service of Complaint upon Segway's CEO and Registered Agent.	10	.30

TOTAL BILLABLE HOURS 23.30

TOTAL FEES 4510.80

DISBURSEMENTS:

Copies	29.40
Special Postal Charges	17.19
Messenger Services	29.43
Express Delivery Charges	14.37
Filing Fees	235.00

	325.39

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TOTAL FEES 4510.80

TOTAL DISBURSEMENTS 325.39

Matter Total 4836.19

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June 12, 2007

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: DELPHI PRODUCT & SERVICE SOLUTIONS 000115900-0113

DATE	INIT	DESCRIPTION	TASK	HOURS
05/31/07	LB	Review and revise rules for the DPSS Get Hooked Program.	03	1.20

TOTAL BILLABLE HOURS 1.20

TOTAL FEES 206.40

TOTAL FEES 206.40

Matter Total 206.40
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ACCOUNT NUMBER: 000115900
INVOICE NO.: 8344203

June 12, 2007

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: CEP PRODUCTS

000115900-0119

DATE	INIT	DESCRIPTION	TASK	HOURS
05/04/07	L H	Reviewed docket and pleadings on the bankruptcy case for the Northern District of Ohio Eastern Division and obtained copies of the pleadings; case administration.	03	1.30
05/14/07	TBR	Review Freedlander e-mail regarding open A/R issues.	03	.20
05/15/07	TBR	Telephone conferences with A. Perry, M. Johnson regarding A/P.	03	.40
05/17/07	TBR	Telephone conference with A. Perry regarding A/P.	03	.40
05/17/07	TBR	Telephone conference with M. Freedlander regarding A/P.	03	.30
05/18/07	TBR	Telephone conferences with A. Perry regarding A/P.	03	.30
05/21/07	TBR	Telephone conference with A. Perry regarding A/R settlement.	03	.30
05/21/07	TBR	E-mail to M. Freedlander regarding A/R settlement.	03	.20
05/22/07	TBR	Review and respond to M. Freedlander e-mail regarding A/P settlement.	03	.30
05/24/07	TBR	Review revised Order amending DIP Order.	03	.50

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05/25/07	TBR	Revise draft A/R order.	03	.30
05/25/07	TBR	E-mail to parties regarding Delphi comments to A/R order.	03	.20
05/30/07	TBR	Review revised A/R order.	03	.20
05/30/07	TBR	E-mail to M. Freedlander regarding A/R order.	03	.20
05/30/07	TBR	E-mail to A. Perry regarding A/R order.	03	.20
05/31/07	TBR	E-mails with T. Wearsch regarding Hermosillo.	03	.30
05/31/07	TBR	E-mail to D. Mesler regarding Hermosillo.	03	.20
05/31/07	TBR	Review Hutchinson, Seewer e-mails regarding A/R order.	03	.40

TOTAL BILLABLE HOURS	6.20	
TOTAL FEES		1752.20

DISBURSEMENTS:

Copies	6.20	
Telephone Charges	36.34	

		42.54

TOTAL FEES	1752.20
TOTAL DISBURSEMENTS	42.54

Matter Total	1794.74
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[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: PIXLEY RICHARDS, INC.

000115900-0120

DATE	INIT	DESCRIPTION	TASK	HOURS
05/01/07	TBR	Conference calls with Delphi Team regarding financial options.	03	2.50
05/01/07	TBR	E-mail to B. Smith regarding equipment purchase.	03	.20
05/01/07	TBR	Telephone conference with M. Wilkins regarding Wachovia, financial options.	03	.20
05/01/07	MEW	Prepare for internal status call.	03	1.00
05/01/07	MEW	Prepare for internal status call.	03	1.00
05/01/07	MEW	Conference with M. Everett and team status call.	03	1.50
05/01/07	MEW	Status call regarding open items.	03	.50
05/01/07	MEW	Correspondence regarding purchase of injection molding machine.	03	.10
05/01/07	MEW	Correspondence from PWC regarding funding needs and priorities.	03	.10
05/01/07	MEW	Correspondence regarding use of Delphi funding to partially satisfy unfunded vacation pay obligation.	03	.10
05/01/07	MEW	Correspondence regarding sale status, funding issues.	03	.10

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05/01/07	MEW	Review option analysis.	03	.20
05/01/07	MEW	Draft, review and revise Access and Security Agreement.	03	.90
05/01/07	MEW	Review (revised) option summary.	03	.20
05/02/07	TBR	Telephone conference and e-mails with M. Everett, A. Perry regarding other customers.	03	.70
05/02/07	TBR	E-mails with Delphi Team regarding equipment appraisal.	03	.40
05/02/07	TBR	Review Patterson e-mail regarding Dynaplast.	03	.20
05/02/07	MEW	Prepare for and participate in internal call.	03	.90
05/02/07	MEW	Prepare for and participate in team call.	03	1.20
05/02/07	MEW	Review option analysis (version 4).	03	.40
05/02/07	MEW	Correspondence regarding trying to involve other customers in funding.	03	.30
05/02/07	MEW	Review PWC analysis regarding risk of losing other customers.	03	.30
05/02/07	MEW	Review 13-week cash flow forecast.	03	.30
05/02/07	MEW	Summarize current status, open issues.	03	1.20
05/03/07	MEW	Conference with M. Everett, T. Willingham regarding current status and strategy.	03	.20
05/03/07	MEW	Conference with M. Hoseley regarding approach to other customers overall strategy.	03	.30
05/03/07	MEW	Review 2006 equipment appraisal and utilization of funds loaned to Pixley by Delphi.	03	.40
05/03/07	MEW	Draft DIP Financing order with Accommodation Agreement.	03	2.50

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05/03/07	MEW	Delphi internal call regarding prospective purchasers for Pxley business.	03	1.00
05/03/07	MEW	Review asset appraisal of Pixley assets.	03	.30
05/03/07	MEW	Review cash needs, specific vendor needs.	03	.10
05/03/07	MEW	Correspondence re grading possible hostage payments and how to respond.	03	.10
05/03/07	MEW	Review, draft and revise Third Delphi Promissory Note and Letter Agreement.	03	.20
05/03/07	MEW	Draft Subordinated Participation Agreement for funding through Wachovia.	03	1.10
05/04/07	TBR	Review Lake Pointe customer analysis.	03	.40
05/04/07	TBR	Review PWC cash forecast.	03	.40
05/04/07	TBR	E-mail to Delphi Team regarding Interplex.	03	.20
05/04/07	MEW	Revise and draft term sheet for accommodations requested from Pixley, Wachovia, other customers.	03	.90
05/04/07	MEW	Draft DIP Financing Agreement with Accommodations.	03	1.50
05/04/07	MEW	Internal team status and strategy call.	03	1.00
05/04/07	MEW	Correspondence regarding and review strategy for approaching other customers.	03	.30
05/04/07	MEW	Correspondence regarding prospective purchasers.	03	.10
05/04/07	MEW	Correspondence regarding PRI issues with Delphi subsidiary.	03	.20
05/04/07	MEW	Correspondence regarding tooling liabilities to Pixley.	03	.20
05/04/07	MEW	Revise and circulate Term Sheet to Delphi team.	03	.30

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DELPHI AUTOMOTIVE SYSTEMS
ACCOUNT NUMBER: 000115900
INVOICE NO.: 8344203

June 12, 2007

05/04/07	MEW	Review PRI funding request and allocation.	03	.20
05/04/07	MEW	Review updated (PWC) cash flow forecast and assumptions.	03	.40
05/04/07	MEW	Correspondence regarding use of Delphi funding to provide for PRI unpaid vacation accruals.	03	.30
05/04/07	MEW	Conferences with Delphi team regarding funding request by PRI and options and strategy for responding.	03	1.20
05/04/07	MEW	Prepare Third Promissory Note and Letter Agreement and forward to PRI counsel.	03	.30
05/04/07	MEW	Correspondence from PRI counsel regarding current funding request.	03	.10
05/04/07	MEW	Revise Third Promissory Note and forward to PRI counsel for execution.	03	.30
05/04/07	MEW	Revise Term Sheet and circulate to Delphi team.	03	.30
05/04/07	MEW	Review additional comments to Term Sheet from PWC.	03	.20
05/04/07	MEW	Conference with Lender counsel regarding status, term sheet.	03	.40
05/04/07	MEW	Review additional PWC comments to Term Sheet.	03	.10
05/04/07	MEW	Receive and circulate PRI-signed loan documents (for Delphi signature).	03	.20
05/04/07	MEW	Review correspondence from Wachovia to PRI regarding Wachovia requests of Delphi.	03	.10
05/04/07	MEW	Revise and circulate Term Sheet to Delphi.	03	.20
05/04/07	MEW	Correspondence to PRI and Wachovia with Term Sheet.	03	.30
05/04/07	MEW	Email from Wachovia regarding Term Sheet.	03	.10

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June 12, 2007

05/06/07	MEW	Draft and revise Interim DIP Financing Order (with Customer Accommodations incorporated).	03	2.00
05/06/07	MEW	Revise Access and Security Agreement.	03	.50
05/06/07	MEW	Draft Subordinated Participation Agreement.	03	.50
05/07/07	TBR	Telephone conference with B. Smith, M. Fencer, M. Wilkins regarding sale options.	03	.70
05/07/07	TBR	Conference calls and e-mails with Delphi Team regarding sale options, term sheet.	03	3.50
05/07/07	TBR	Review draft Access Agreement, DIP Financing Order.	03	1.00
05/07/07	MEW	Prepare for and participate in team update call.	03	1.00
05/07/07	MEW	Delphi internal strategy call.	03	.70
05/07/07	MEW	Correspondence regarding PWC actions and strategy for week.	03	.10
05/07/07	MEW	Correspondence to Pixley and Wachovia counsel regarding term sheet discussion.	03	.10
05/07/07	MEW	Review "no set-off" letter agreement with Wachovia.	03	.30
05/07/07	MEW	Review, revise, draft and circulate DIP Order (with Accommodation Agreement and Access and Security Agreement).	03	2.20
05/07/07	MEW	Correspondence to Delphi team regarding meeting to discuss term sheet, vacation accrual.	03	.20
05/07/07	MEW	Correspondence to M. Everett regarding status of negotiations with Wachovia.	03	.20
05/07/07	MEW	Prepare for Team strategy call.	03	1.20
05/07/07	MEW	Correspondence regarding potential out-of-court sale (Plainfield).	03	.30

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June 12, 2007

05/08/07	TBR	Telephone conference with M. Everett, T. Willingham regarding options.	03	.50
05/08/07	TBR	Conference calls with Delphi Team regarding options.	03	2.50
05/08/07	TBR	Telephone conference with M. Hoesley regarding options.	03	.30
05/08/07	TBR	Telephone conference with M. Wilkins regarding options.	03	.20
05/08/07	TBR	Conference call with M. Wilkins, Plainfield representatives regarding asset sale.	03	1.00
05/08/07	TBR	Telephone conference with A. Perry, M. Wilkins regarding Plainfield.	03	.40
05/08/07	MEW	Prepare for and participate in internal Delphi team strategy call.	03	1.00
05/08/07	MEW	Participate in continued strategy call.	03	1.30
05/08/07	MEW	Delphi team strategy call.	03	1.20
05/08/07	MEW	Conference with Pixley counsel regarding Delphi proposal, continued funding.	03	.30
05/08/07	MEW	Conference with A. Perry regarding and revise Note and letter Agreement for Fourth Promissory Note.	03	.50
05/08/07	MEW	Correspondence regarding Dominican Republic business.	03	.10
05/08/07	MEW	Correspondence regarding today's funding needs.	03	.10
05/08/07	MEW	Correspondence regarding today's funding needs.	03	.20
05/08/07	MEW	Continue review of Plainfield proposal.	03	.10

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05/08/07	MEW	Correspondence regarding Delphi request that PRI agree to Access and Accommodation Agreements.	03	.10
05/09/07	TBR	Telephone conference with A. Perry, M. Everett regarding sale options.	03	.40
05/09/07	TBR	Review and respond to Fencer e-mail regarding setoff.	03	.30
05/09/07	TBR	Telephone conferences with B. Smith, M. Fencer, M. Wilkins regarding setoff, term sheet.	03	.60
05/09/07	TBR	Review and respond to S. Corcoran e-mail regarding status report.	03	.30
05/09/07	TBR	Review K. Craft e-mail regarding terms and conditions.	03	.20
05/09/07	TBR	Conference call with Delphi Team regarding sale process.	03	.70
05/09/07	TBR	Review Fencer e-mail regarding term sheet.	03	.20
05/09/07	TBR	E-mail to Delphi Team regarding term sheet.	03	.20
05/09/07	TBR	Telephone conference with B. Smith regarding Interplex.	03	.30
05/09/07	TBR	E-mail to Delphi Team regarding Interplex.	03	.30
05/09/07	MEW	Strategy call with Delphi team.	03	.50
05/09/07	MEW	Draft Second Note and Security Agreement.	03	1.00
05/09/07	MEW	Draft and revise Access Agreement (for PRI only).	03	1.50
05/09/07	MEW	Prepare for Delphi team strategy call.	03	1.00
05/09/07	MEW	Correspondence regarding open term sheet items with Pixley counsel.	03	.50

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June 12, 2007

05/09/07	MEW	Correspondence and telephone to PWC regarding Delphi loan documentation.	03	.20
05/09/07	MEW	Review and analysis of initial responses to Delphi terms from Pixley counsel.	03	.30
05/09/07	MEW	Correspondence regarding Delphi "no setoff" agreement with Wachovia.	03	.20
05/09/07	MEW	Correspondence from T. Willingham regarding Plainfield and Interplex proposals.	03	.10
05/09/07	MEW	Correspondence regarding Interplex letter of intent to Pixley.	03	.10
05/09/07	MEW	Correspondence regarding tooling vendor direct payments.	03	.20
05/09/07	MEW	Correspondence regarding Wachovia funding, Note.	03	.20
05/09/07	MEW	Correspondence regarding future Delphi funding.	03	.20
05/09/07	DEG	Assist M. Wilkins with Promissory Note and Security Agreement	03	.50
05/10/07	TBR	Telephone conferences and e-mail with M. Fencer regarding payment of tooling vendors.	03	1.00
05/10/07	TBR	E-mail to M. Hoesley regarding tooling vendors.	03	.20
05/10/07	TBR	Conference calls with Delphi Team regarding sale prospects, tooling, funding.	03	2.00
05/10/07	TBR	Telephone conference with Plainfield representatives regarding potential buyer.	03	.60
05/10/07	TBR	Telephone conference with M. Wilkins regarding Plainfield.	03	.20
05/10/07	TBR	E-mail to Delphi Team regarding tooling vendors.	03	.20

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June 12, 2007

05/10/07	MEW	Delphi internal call to review term sheets regarding Pixley sale.	03	.60
05/10/07	MEW	Prepare for internal Delphi status and strategy call.	03	1.00
05/10/07	MEW	Correspondence from M. Hoseley regarding Pixley request to reallocate Delphi funding.	03	.10
05/10/07	MEW	Status and strategy call with Delphi team.	03	.80
05/10/07	MEW	Correspondence regarding Delphi to do additional funding on secured basis.	03	.10
05/10/07	MEW	Review and circulate Access and Security Agreement to Pixley counsel.	03	1.80
05/10/07	MEW	Correspondence and analysis regarding reallocation of Delphi funding and immediate cash needs.	03	.20
05/10/07	MEW	Review updated cash flow projections and related, supporting documents from PWC.	03	.40
05/10/07	MEW	Work on notes for new funding and for tooling cost overrun.	03	.50
05/10/07	MEW	Review and revise Secured Note.	03	.40
05/10/07	MEW	Correspondence regarding wire transfer for tooling purchase orders, current payables.	03	.10
05/10/07	MEW	Review 1.5 air meter tooling payment issue.	03	.20
05/10/07	MEW	Correspondence to Pixley counsel regarding funding of cash needs and tooling cost overrun.	03	.20
05/10/07	MEW	Review, revise and forward Fifth Note and Letter Agreement to Pixley counsel.	03	.40
05/10/07	MEW	Revise and forward Fifth Note and Letter Agreement to Pixley counsel.	03	.40
05/10/07	MEW	Review landlord default letter.	03	.20

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05/10/07	MEW	Correspondence from PRI counsel regarding Fifth Note, tooling cost overrun issue and review revised Fifth Note.	03	.20
05/10/07	MEW	Correspondence to Delphi and to Pixley regarding Pixley position on tooling cost overrun.	03	.20
05/10/07	MEW	Conference with A. Perry regarding Fifth Note covering funding and tooling cost overrun.	03	.20
05/10/07	MEW	Correspondence from Pixley counsel regarding Pixley's position on responsibility for cost overrun.	03	.20
05/10/07	MEW	Correspondence regarding direct payments to vendors.	03	.10
05/10/07	DBB	Firm conferences with Mr. Wilkins re: assignment regarding preparation of a note and security agreement.	03	.40
05/10/07	DBB	Draft Note.	03	.60
05/10/07	DBB	Revise and redraft ^d Note.	03	.40
05/10/07	DBB	Draft Security Agreement.	03	.60
05/10/07	DBB	Revise and redraft Security Agreement.	03	.40
05/11/07	TBR	Telephone conference with J. Novak regarding sale issues.	03	.50
05/11/07	TBR	Conference call with Delphi Team regarding sale issues, funding.	03	1.00
05/11/07	TBR	Telephone conference with M. Wilkins regarding funding.	03	.20
05/11/07	TBR	E-mail to Delphi Team regarding Fencer e-mail.	03	.20
05/11/07	MEW	Correspondence regarding respective liability for tool cost overrun.	03	.10

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05/11/07	MEW	Review and analysis of PWC cash flow forecast, incremental funding needs through bankruptcy.	03	.40
05/11/07	MEW	Review Plainfield letter and proposal regarding Delphi concessions in proposed acquisition of Pixley.	03	.30
05/11/07	MEW	Review and analysis of Interplex proposal to acquire Pixley assets.	03	.40
05/11/07	MEW	Correspondence regarding tooling and payable payment, today's cash needs.	03	.20
05/11/07	MEW	Review Interplex issues and terms regarding possible acquisition.	03	.20
05/11/07	MEW	Conferences regarding Pixley funding request, how to advance, designations for use of proceeds and letter to Smith regarding Fifth Note.	03	1.20
05/11/07	MEW	Review draft template outlining key issues for prospective purchasers of Pixley assets, comments.	03	.20
05/11/07	MEW	Draft Fifth Note, Letter Agreement and circulate for execution and funding.	03	1.00
05/11/07	MEW	Conference with M. Hoseley regarding Wachovia reduction in availability.	03	.20
05/11/07	MEW	Delphi status and strategy call.	03	.80
05/11/07	MEW	Delphi strategy call regarding prospective purchasers.	03	1.20
05/11/07	MEW	Review Interplex and Plainfield offer comparison and comparison of all options (prepared by PWC).	03	.40
05/11/07	MEW	Correspondence regarding tooling claims and disputes.	03	.20

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05/14/07	MEW	Review PWC cash flow and needs projection, Plainfield and Interplex offers, PWC comparison.	03	1.00
05/14/07	MEW	Prepare for and conference with T. Willingham regarding strategy for prospective purchaser.	03	.40
05/14/07	MEW	Delphi internal meeting in advance of Interplex meeting.	03	.50
05/14/07	MEW	Conference call with Interplex representatives.	03	2.00
05/14/07	MEW	Draft Sixth Promissory Note (two versions) and revise proposed Secured Note.	03	.80
05/14/07	MEW	Conference with PWC, A. Perry, M. Everett regarding funding need -- instructed to document unsecured advance.	03	.40
05/14/07	MEW	Prepare for and participate in call with Plainfield.	03	1.30
05/14/07	MEW	Correspondence and assessment of default notice from Pixley landlord.	03	.20
05/14/07	MEW	Review and forward Pixley-signed Note and Letter Agreement to Delphi.	03	.10
05/15/07	TBR	Telephone conference with A. Marshall regarding Delphi Shanghai.	03	.30
05/15/07	TBR	Telephone conference with M. Fencer regarding Delphi Shanghai.	03	.50
05/15/07	MEW	Conferences with T. Willingham, Delphi team regarding Interplex and Plainfield status, next steps.	03	1.00
05/15/07	MEW	Conferences with Delphi team regarding status, strategy next steps.	03	1.50
05/15/07	MEW	Conference with Bob Andary regarding discussion with Pixley regarding preferred new vendor.	03	.30

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05/15/07	MEW	Prepare for and conference with Bob Andary, Pixley counsel regarding sale status.	03	.50
05/15/07	MEW	Prepare for Delphi team update call.	03	.90
05/15/07	MEW	Telephone from Pixley counsel regarding Interplex proposal, bankruptcy timing.	03	.50
05/15/07	MEW	Work on Interplex term sheet.	03	.70
05/15/07	MEW	Review updated PWC analysis of sale options (Interplex vs. Plainfield).	03	.30
05/15/07	MEW	Correspondence regarding Pixley shipments to Delphi-Shanghai.	03	.10
05/15/07	MEW	Correspondence from PWC regarding request to fund payroll.	03	.10
05/16/07	MEW	Internal status and strategy call.	03	.70
05/16/07	MEW	Internal status and strategy call.	03	.60
05/16/07	MEW	Internal update call.	03	.50
05/16/07	MEW	Review preliminary draft of terms for Interplex deal.	03	.40
05/16/07	MEW	Draft Seventh Promissory Note and Letter Agreement for Oberg funding.	03	.30
05/16/07	MEW	Review revised analysis and supporting information regarding offer comparisons.	03	.50
05/16/07	MEW	Correspondence from Pixley regarding Oberg direct purchase.	03	.10
05/17/07	TBR	Conference call with Delphi Team regarding sale issues, consignment.	03	1.00
05/17/07	TBR	Review draft Consignment Agreement.	03	.40
05/17/07	TBR	E-mail to M. Wilkins regarding Consignment Agreement.	03	.20

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05/17/07	TBR	Telephone conference with B. Smith regarding sale issues.	03	.40
05/17/07	TBR	Review e-mails regarding sale strategy, options.	03	.40
05/17/07	MEW	Prepare for and participate in update call.	03	.80
05/17/07	MEW	Review funding note, payees for this week.	03	.20
05/17/07	MEW	Draft Seventh Promissory Note and Letter Agreement and forward to M. Fencer.	03	.50
05/17/07	MEW	Review draft of (Delphi) Funding Request.	03	.40
05/17/07	MEW	Attention to Oberg direct purchase.	03	.30
05/17/07	MEW	Review PWC edits to funding request, projected cash needs, PWC comments to financing situation.	03	.70
05/18/07	TBR	Telephone conference with M. Wilkins regarding consignment.	03	.30
05/18/07	TBR	Conference call with B. Smith, M. Fencer, M. Wilkins regarding consignment, sale.	03	1.00
05/18/07	TBR	Telephone conferences with A. Perry regarding sale options.	03	.60
05/18/07	MEW	Attention to funding for and purchase Oberg materials.	03	.40
05/18/07	MEW	Review proposed templates for information regarding prospective new supplier (Plainfield).	03	.20
05/18/07	MEW	Prepare for and participate in update call -- internal.	03	.90
05/18/07	MEW	Correspondence from PWC regarding funding options to maximize Delphi's position.	03	.20
05/18/07	MEW	Telephone to Wachovia counsel regarding status and meeting in Boston.	03	.30

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05/18/07	MEW	Review updated funding note and discuss with A. Perry.	03	.30
05/18/07	MEW	Review PWC comments to draft funding note.	03	.10
05/21/07	TBR	Telephone conferences with B. Smith, M. Fencer regarding Interplex APA, sale issues.	03	1.00
05/21/07	TBR	Conference call with Delphi Team regarding sale issues.	03	1.00
05/21/07	TBR	Review Interplex APA.	03	1.00
05/21/07	MEW	Internal Delphi team strategy call.	03	.80
05/21/07	MEW	Revise Subordinate participation Agreement.	03	1.10
05/21/07	MEW	Review and revise DIP order with Accommodations.	03	.80
05/22/07	TBR	Telephone conference with J. Novak regarding sale issues.	03	.30
05/22/07	TBR	Conference call with Delphi Team regarding review of open issues.	03	.50
05/22/07	TBR	E-mail to M. Fencer regarding equipment.	03	.20
05/22/07	TBR	Conference with M. Wilkins regarding Bank agreement.	03	.50
05/22/07	MEW	Review current status and open issues.	03	.60
05/22/07	MEW	Prepare for and participate in internal team status call.	03	.80
05/22/07	MEW	Review Interplex and Interpix asset purchase agreement.	03	1.70
05/22/07	MEW	Work on Limited Guaranty and Buy Back Agreement.	03	1.30
05/22/07	MEW	Review Plainfield balance sheet, letter of financial support.	03	.30

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05/22/07	MEW	Review and analysis of revised option analysis (Plainfield vs. Interplex).	03	1.20
05/23/07	TBR	Worked on Limited Guaranty and Inventory Purchase Agreement.	03	1.00
05/23/07	TBR	Telephone conference with M. Wilkins regarding sale issues.	03	.30
05/23/07	TBR	Telephone conference with M. Everett regarding machine purchase.	03	.20
05/23/07	MEW	Prepare for and participate in internal team call.	03	.70
05/23/07	MEW	Draft and revise Guaranty and Inventory Buy Back Agreement from bank.	03	.60
05/23/07	MEW	Correspondence regarding equipment sale.	03	.10
05/23/07	MEW	Review funding needs for this week.	03	.20
05/23/07	MEW	Review and analysis of Plainfield deal points.	03	.40
05/24/07	TBR	Worked on and completed drafts Limited Guaranty and Inventory Purchase Agreement.	03	2.00
05/24/07	TBR	Telephone conference and meeting with M. Wilkins regarding Agreement, sale issues.	03	1.00
05/24/07	TBR	Telephone conference with A. Perry, M. Wilkins regarding Wachovia.	03	.40
05/24/07	TBR	Conference calls with Delphi Team regarding sale issues.	03	1.20
05/24/07	TBR	Review M. Hoesley memo regarding Plainfield.	03	.30
05/24/07	TBR	Review Plainfield term sheet.	03	.20
05/24/07	TBR	E-mail to D. Rothman regarding Guaranty Agreement.	03	.20
05/24/07	MEW	Internal update and status call.	03	.50

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05/24/07	MEW	Conference with Wachovia counsel regarding offer to provide limited guaranty.	03	.30
05/24/07	MEW	Correspondence to Delphi team regarding Wachovia rejection of proposal, this week's funding needs.	03	.30
05/24/07	MEW	Review funding needs, and draft 8th Promissory Note and forward to Pixley counsel.	03	.90
05/24/07	MEW	Review Limited Guaranty and Inventory Buy-Back agreement and discuss with T. Radom.	03	.50
05/24/07	MEW	Analysis of potential issues in Plainfield offer and discuss with T. Radom.	03	1.00
05/24/07	MEW	Correspondence regarding Plainfield conflict waiver.	03	.20
05/24/07	MEW	Review ConEdison letter threatening to shut off service to Pixley.	03	.10
05/24/07	MEW	Review minutes from today's call, agenda for 5/25 and action items.	03	.10
05/24/07	MEW	Correspondence from PWC regarding structure of Plainfield transaction.	03	.20
05/24/07	MEW	Correspondence regarding funding ConEdison payment.	03	.10
05/25/07	TBR	Conference call with Delphi Team regarding action items.	03	.70
05/25/07	MEW	Prepare for and participate in internal status and strategy call.	03	.50
05/25/07	MEW	Review and analysis of open issues regarding Plainfield purchase and proposal to Delphi regarding working capital adjustment.	03	.70
05/25/07	MEW	Review and approve Eighth funding Note.	03	.20
05/25/07	MEW	Correspondence regarding Plainfield terms and status.	03	.20

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(313) 225-7000

DELPHI AUTOMOTIVE SYSTEMS
ACCOUNT NUMBER: 000115900
INVOICE NO.: 8344203

June 12, 2007

05/29/07	TBR	Conference call with Delphi Team regarding action items.	03	.80
05/29/07	TBR	Telephone conference with B. Smith regarding status of sale process.	03	.30
05/29/07	TBR	E-mail to J. Corcoran, K. Craft regarding conflict waiver.	03	.20
05/29/07	TBR	E-mails with M. Wilkins regarding LTA.	03	.40
05/29/07	MEW	Prepare for and participate in internal update call.	03	.50
05/29/07	MEW	Prepare for Team call regarding Plainfield status, Letter Agreement.	03	1.10
05/29/07	MEW	Review and draft Letter Agreement from Powertrain and forward comments to Delphi team.	03	1.20
05/29/07	MEW	Review letter agreement, as revised.	03	.10
05/29/07	MEW	Correspondence regarding tool transfer to Dynaples.	03	.10
05/30/07	MEW	Prepare for and participate in team update call.	03	.50
05/30/07	MEW	Correspondence regarding all current business at Plainfield.	03	.10
05/30/07	MEW	Review draft Short Term Agreement (for Plainfield - chassis division)	03	.30
05/30/07	MEW	Assess current strategy, leverage, structure of ongoing funding.	03	.70
05/31/07	TBR	Conference call with Delphi Team, PWC regarding action items.	03	1.00
05/31/07	MEW	Prepare for and participate in internal team call.	03	.60

Butzel Long

A PROFESSIONAL CORPORATION
ATTORNEYS AND COUNSELORS

(I.D. NO. 38-2384883)

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05/31/07	MEW	Correspondence regarding current funding needs, bank's response to Delphi's proposal.	03	.40
05/31/07	MEW	Draft Ninth Promissory Note and Letter Agreement.	03	.30
05/31/07	MEW	Review, revise and draft Secured Promissory Note.	03	.40
05/31/07	MEW	Outline potential options for funding, responses to Plainfield and Pixley.	03	.70
05/31/07	MEW	Correspondence from Wachovia and make recommendation to Delphi for response.	03	.30
05/31/07	MEW	Correspondence regarding funding needs this week.	03	.20
05/31/07	MEW	Correspondence from Pixley rejecting secured funding proposal.	03	.10

TOTAL BILLABLE HOURS 153.60

TOTAL FEES 50374.20

DISBURSEMENTS:

Copies	30.50
Telephone Charges	156.63

	187.13

TOTAL FEES 50374.20

TOTAL DISBURSEMENTS 187.13

Matter Total 50561.33

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[PRIVILEGED AND CONFIDENTIAL INFORMATION]

RE: I & W INDUSTRIES, INC.

000115900-0124

DATE	INIT	DESCRIPTION	TASK	HOURS
05/01/07	TBR	Telephone conference with P. Rhodes regarding status of Bank debt, collateral.	03	.40
05/01/07	TBR	Telephone conference and e-mails with R. Schneider regarding equipment purchase.	03	.60
05/02/07	TBR	E-mails with Delphi Team regarding status with Bank, collateral.	03	.60
05/09/07	TBR	Telephone conference with P. Rhoades regarding bank debt, real estate offer.	03	.30
05/17/07	TBR	Telephone conference with A. Perry regarding real estate options.	03	.40
05/18/07	TBR	Review Rhoades letter regarding real estate.	03	.20
05/21/07	TBR	Review real estate offer.	03	.20
05/21/07	TBR	E-mail to Delphi Team regarding real estate offer analysis.	03	.50
05/22/07	TBR	Telephone conferences with A. Perry regarding real estate.	03	.70
05/23/07	TBR	Telephone conferences and e-mail with A. Perry regarding real estate offer.	03	.50
05/23/07	TBR	Telephone conference and e-mail with P. Rhoades regarding real estate offer.	03	.50

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05/29/07	TBR	Telephone conference and e-mail with T. Lindahl regarding real estate purchase.	03	.60
05/29/07	TBR	Telephone conference with A. Perry regarding real estate purchase.	03	.30

TOTAL BILLABLE HOURS 5.80

TOTAL FEES 1914.00

TOTAL FEES 1914.00

Matter Total 1914.00